



3013 (02-09-04)

ANNUAL REPORT

OF

Name: HUSTISFORD UTILITIES

Principal Office: 443 E GRIFFITH STREET
P.O. BOX 345
HUSTISFORD, WI 53034-0345

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHELLE MURPHY of
(Person responsible for accounts)

_____, Hustisford Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2003
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUSTISFORD UTILITIES**Utility Address:** 443 E GRIFFITH STREET

P.O. BOX 345

HUSTISFORD, WI 53034-0345

When was utility organized? 8/1/1937**Report any change in name:****Effective Date:****Utility Web Site:** www.hustisford.com

Utility employee in charge of correspondence concerning this report:

Name: MS MICHELLE MURPHY**Title:** UTILITY CLERK**Office Address:**

443 E GRIFFITH STREET

P.O. BOX 345

HUSTISFORD, WI 53034-0345

Telephone: (920) 349 - 3650**Fax Number:** (920) 349 - 4500**E-mail Address:** mmurphy@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: MR DONALD BAUMANN**Title:** CHAIRMAN**Office Address:**

443 E GRIFFITH STREET

P.O. BOX 345

HUSTISFORD, WI 53034-0345

Telephone: (920) 349 - 3650**Fax Number:** (920) 349 - 4500**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES**Individual or firm, if other than utility employee, auditing utility records:**

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/3/2003**Period covered by most recent audit:** YEAR 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS UECKER**Title:** WATER AND SEWER SUPERINTENDENT**Office Address:**443 E GRIFFITH STREET
P.O. BOX 345
HUSTISFORD, WI 53034-0345**Telephone:** (920) 349 - 3650 EXT**Fax Number:** (920) 349 - 4500**E-mail Address:** duecker@wppisys.org

Name: MR RICHARD KIRCHOFF**Title:** ELECTRIC SUPERINTENDENT**Office Address:**443 E GRIFFITH STREET
P.O. BOX 345
HUSTISFORD, WI 53034-0345**Telephone:** (920) 349 - 3650**Fax Number:** (920) 349 - 4500**E-mail Address:** rkirchoff@wppisys.org

Name of utility commission/committee: HUSTISFORD UTILITY COMMISSION

Names of members of utility commission/committee:MR DONALD BAUMANN, CHAIRMAN
MR DUANE BELLOWS
MR GLEN FALKENTHAL
MR WAYNE SCHULTZ
MR CHARLES WOLTER, SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,715,103	1,593,200	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,241,862	1,191,051	2
Depreciation Expense (403)	183,766	169,873	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	121,970	123,879	5
Total Operating Expenses	1,547,598	1,484,803	
Net Operating Income	167,505	108,397	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	167,505	108,397	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,271	24,328	10
Miscellaneous Nonoperating Income (421)	75,937	91,581	11
Total Other Income	121,208	115,909	
Total Income	288,713	224,306	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	288,713	224,306	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,494	112,318	14
Amortization of Debt Discount and Expense (428)	17,385	8,772	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	18,446		19
Total Interest Charges	109,433	121,090	
Net Income	179,280	103,216	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,581,071	1,499,331	20
Balance Transferred from Income (433)	179,280	103,216	21
Miscellaneous Credits to Surplus (434)	1,279	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	14,504	21,476	25
Total Unappropriated Earned Surplus End of Year (216)	1,747,126	1,581,071	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	45,271	5
Total (Acct. 419):	45,271	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	75,937	6
Total (Acct. 421):	75,937	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ADJUSTMENT TO RETAINED EARNINGS FROM PRIOR YEAR	1,279	9
Total (Acct. 434):	1,279	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER	14,504	12
Total (Acct. 439)--Debit:	14,504	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	306,549	1,408,554	0	0	1,715,103	1
Less: interdepartmental sales	0	26,267	0	0	26,267	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		884			884	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	306,549	1,381,403	0	0	1,687,952	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	53,522		53,522	1
Electric operating expenses	125,357		125,357	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	67,859		67,859	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	194		194	8
Electric utility plant accounts	41,352		41,352	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	109		109	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	2,210		2,210	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	290,603	0	290,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	5,996,835	5,694,057	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,361,559	2,257,237	2
Net Utility Plant	3,635,276	3,436,820	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,635,276	3,436,820	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,500,398	2,346,835	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	859,692	820,152	6
Net Nonutility Property	1,640,706	1,526,683	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,757	5,565	8
Special Funds (125-128)	1,167,167	455,133	9
Total Other Property and Investments	2,809,630	1,987,381	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	115,613	66,112	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	223,283	198,640	15
Other Accounts Receivable (143)	25,256	13,090	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,120	24,753	18
Materials and Supplies (151-163)	209,039	169,700	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	4,180	2,456	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	590,491	474,751	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	71,162	0	24
Other Deferred Debits (182-186)	171,146	101,931	25
Total Deferred Debits	242,308	101,931	
Total Assets and Other Debits	7,277,705	6,000,883	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	358,290	358,290	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,747,126	1,581,071	28
Total Proprietary Capital	2,105,416	1,939,361	
LONG-TERM DEBT			
Bonds (221-222)	2,926,817	1,874,411	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,926,817	1,874,411	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	98,760	104,913	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	10,000	10,000	35
Taxes Accrued (236)	88,969	90,270	36
Interest Accrued (237)	46,883	35,281	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	26,548	2,094	41
Total Current and Accrued Liabilities	271,160	242,558	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	41,136	40,288	44
Total Deferred Credits	41,136	40,288	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,933,176	1,904,265	49
Total Liabilities and Other Credits	7,277,705	6,000,883	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,221,760	0	0	3,707,864	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	17,411			49,800	7
Total Utility Plant	2,239,171	0	0	3,757,664	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	427,263	0	0	1,934,296	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	427,263	0	0	1,934,296	
Net Utility Plant	1,811,908	0	0	1,823,368	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	450,585	1,806,652			2,257,237	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,557	149,209			183,766	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,232				1,232	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	171			171	10
Other credits (specify):						11
Depreciation cleared		3,743			3,743	12
Total credits	35,789	153,123	0	0	188,912	13
Debits during year						14
Book cost of plant retired	58,061	23,270			81,331	15
Cost of removal	1,050	2,209			3,259	16
Other debits (specify):						17
					0	18
Total debits	59,111	25,479	0	0	84,590	19
Balance End of Year	427,263	1,934,296	0	0	2,361,559	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,344,736	181,663	28,100	2,498,299	1
Other (specify):					
Water - Land	2,099			2,099	2
Total Nonutility Property (121)	2,346,835	181,663	28,100	2,500,398	
Less accum. prov. depr. & amort. (122)	820,152	39,540		859,692	3
Net Nonutility Property	1,526,683	142,123	28,100	1,640,706	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			197,297		197,297	152,714	3
Total Electric Utility					197,297	152,714	

Account	Total End of Year	Amount Prior Year	
Electric utility total	197,297	152,714	1
Water utility (154)	11,742	16,986	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	209,039	169,700	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT ISSUANCE EXPENSE ON UTILITY REVENUE BONDS	0	0	71,162	1
Total			<u><u>71,162</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	358,290	1
Changes during year (explain):		
NONE		2
Balance end of year	358,290	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Loan	07/16/1991	11/01/2011	4.00%	246,817	1
1995 Mortgage Revenue Bond	10/01/1995	09/01/2017	5.00%	560,000	2
2002 MORTGAGE REVENUE BOND	02/19/2002	09/01/2020	2.75%	2,120,000	3
Total Bonds (Account 221):				2,926,817	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 2,926,817

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	90,270	1
Accruals:		
Charged water department expense	42,636	2
Charged electric department expense	79,334	3
Charged sewer department expense		4
Other (explain):		
Tax on meters charged to sewer	571	5
Total Accruals and other credits	122,541	
Taxes paid during year:		
County, state and local taxes	90,270	6
Social Security taxes	12,312	7
PSC Remainder Assessment	1,500	8
Other (explain):		
Gross Revenue	19,760	9
Total payments and other debits	123,842	
Balance end of year	88,969	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Clean Water Fund Loan	1,737	9,843	9,989	1,591	1
1995 Mortgage Revenue Bonds	33,544	13,312	35,517	11,339	2
2002 MORTGAGE REVENUE BONDS		87,339	53,386	33,953	3
Subtotal	35,281	110,494	98,892	46,883	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	35,281	110,494	98,892	46,883	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	405,782	419,063	0	1,079,420	0	1,904,265	1
Add credits during year:							
For Services		28,911				28,911	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	405,782	447,974	0	1,079,420	0	1,933,176	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,757	2
Total (Acct. 124):	1,757	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION FUND	156,892	4
Total (Acct. 126):	156,892	
Other Special Funds (128):		
CLEAN WATER FUND DEBT SERVICE	23,207	5
CONSTRUCTION ACCOUNT	470,655	6
RESERVE ACCOUNT	281,542	7
INSURANCE RESERVE ACCOUNT	27,724	8
REPLACEMENT ACCOUNT	68,704	9
REDEMPTION ACCOUNT	118,122	10
DEFERRED SPECIAL ASSESSMENTS	20,321	11
Total (Acct. 128):	1,010,275	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,866	15
Electric	148,533	16
Sewer (Regulated)	47,884	17
Other (specify):		
NONE		18
Total (Acct. 142):	223,283	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work	25,256	20
Other (specify):		
NONE		21
Total (Acct. 143):	25,256	
Receivables from Municipality (145):		
DELIQUENT UTILITY BILLS PLACED ON THE TAX ROLL	13,120	22
Total (Acct. 145):	13,120	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
LOSS ON ADVANCED REFUNDING ON UTILITY REVENUE BONDS	171,146	24
Total (Acct. 182):	171,146	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	19,198	30
PUBLIC BENEFITS	21,938	31
Total (Acct. 253):	41,136	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,096,029	3,677,355	0	0	5,773,384	1
Materials and Supplies	14,364	175,005	0	0	189,369	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	438,924	1,870,474	0	0	2,309,398	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	405,782	433,518	0	0	839,300	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,265,687	1,548,368	0	0	2,814,055	
Net Operating Income	104,865	62,640	0	0	167,505	8
Net Operating Income as a percent of						
Average Net Rate Base	8.29%	4.05%	N/A	N/A	5.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	358,290	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,664,098	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,022,388	
Net Income		
Net Income	179,280	5
Percent Return on Proprietary Capital	8.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The balance in 181 is unamortized debt issuance expense which is related to a debt issue, not a PSC authorization requirement.

Balance Sheet End-of-Year Account Balances (Page F-19)

The balance in account 182 is unamortized loss on advance refunding which is related to a debt issue, not a PSC authorization requirement.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/28/03 response:

Sorry for the delay on my response. I had to make sure I understood everything clearly. My response is as follows:

1. F-19 in account 143 The description should have stated that the amount in 143 comes from miscellaneous invoices to customers for materials.
2. In the future I will be allocating the non-productive labor in the 926 account (vacation, holiday and sick leave) to the labor accounts. And the zero amount in the 928 is due the rate case being so late in the year that two consulting invoices that were included in our audit costs and were reported in 923. Which I will correct in the future. And the rest of the consulting invoices and the invoices from the public service commission were not received until 2003.
3. The increase in 626 for water tests will be reported in 642 in the future as you have noted.
4. The tower rental will be reported in account 472 in the future as you have noted.
5. Expenses for large repairs to equipment will be allocated in the future to the appropriate account.

Sincerely,

Michelle

Michelle Retzleff
Hustisford Utilities
Phone 920.349.3650
Fax 920.349.4500
E-mail MRetzleff@WPPIsys.org

10/9/03 email:

Dear Ms. Murphy:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, an amount is reported in Account 143 as merchandising, jobbing and contract work. However, expenses have not been reported in Account 416 in either 2001 or 2002. Please explain how the utility can have receivables without expenses.
2. Responses to a prior review and information from the last rate case

FINANCIAL SECTION FOOTNOTES

indicates Account 926 on Page W-5 includes non-productive labor such as vacation, holidays and sick leave. In the future, these expenses should be allocated to the labor accounts. In addition, why are 0 expenses reported in Account 928, Regulatory Commission Expense, when there was a rate case in 2002? Please note for the future that 928 is the correct account for rate case expenses.

3. A footnote to the expense schedule, Page W-5, explains that account 626 increased because the utility water tests the wells every three years. These expenses are more appropriately reported in Account 642, Operation Labor and Expenses. Please follow that procedure in the future.

4. On Page W-4, 0 revenues are reported in Account 472. The rate case indicated that the utility received tower rental. Please explain where those revenues were reported. In the future, tower rental should be reported in Account 472, Rents from Water Property.

5. On Page E-3, a footnote indicates expenses for several large repairs to boom truck and backhoe. In the future, expenses of this nature should be placed in a clearing account and allocated to any appropriate accounts such as maintenance and meter reading. This is true for any water and electric transportation expenses.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	290,855	1
Total Sales of Water	290,855	
Other Operating Revenues		
Forfeited Discounts (470)	743	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,951	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,694	
Total Operating Revenues	306,549	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	16,438	9
Water Treatment Expenses (640-652)	6,126	10
Transmission and Distribution Expenses (660-678)	32,843	11
Customer Accounts Expenses (901-905)	11,841	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	57,243	14
Total Operation and Maintenance Expenses	124,491	
Other Operating Expenses		
Depreciation Expense (403)	34,557	15
Amortization Expense (404-407)		16
Taxes (408)	42,636	17
Total Other Operating Expenses	77,193	
Total Operating Expenses	201,684	
NET OPERATING INCOME	104,865	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	377	17,335	115,210	4
Commercial	61	7,374	38,118	5
Industrial	10	1,198	6,818	6
Total Metered Sales to General Customers (461)	448	25,907	160,146	
Private Fire Protection Service (462)	5		8,088	7
Public Fire Protection Service (463)	1		117,308	8
Other Sales to Public Authorities (464)	9	820	5,313	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	463	26,727	290,855	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	117,308	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	117,308	
Forfeited Discounts (470):		
Customer late payment charges	743	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	743	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,951	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	14,951	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,564	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	4,476	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,398	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	16,438	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,932	26
Chemicals (641)	3,352	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	842	33
Total Water Treatment Expenses	6,126	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,248	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	5,503	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	994	43
Maintenance of Transmission and Distribution Mains (673)	16,470	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	5,113	46
Maintenance of Meters (676)	2,002	47
Maintenance of Hydrants (677)	513	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	32,843	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	3,027	51
Customer Records and Collection Expenses (903)	8,814	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	<u>11,841</u>	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,523	56
Office Supplies and Expenses (921)	3,991	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	8,050	59
Property Insurance (924)	3,103	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	26,652	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,739	65
Rents (931)		66
Maintenance of General Plant (932)	3,185	67
Total Administrative and General Expenses	<u>57,243</u>	
Total Operation and Maintenance Expenses	<u><u>124,491</u></u>	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,441	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		571	2
Net property tax equivalent		38,870	
Social Security		3,475	3
PSC Remainder Assessment		291	4
Other (specify): NONE			5
Total tax expense		42,636	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257400				3
County tax rate	mills		7.831947				4
Local tax rate	mills		10.723834				5
School tax rate	mills		13.717506				6
Voc. school tax rate	mills		2.008757				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.539444				10
Less: state credit	mills		2.200471				11
Net tax rate	mills		32.338973				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.723834				14
Combined School Tax Rate	mills		15.726263				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.450097				17
Total Tax Rate	mills		34.539444				18
Ratio of Local and School Tax to Total	dec.		0.765794				19
Total tax net of state credit	mills		32.338973				20
Net Local and School Tax Rate	mills		24.764990				21
Utility Plant, Jan. 1	\$	2,032,690	2,032,690				22
Materials & Supplies	\$	16,986	16,986				23
Subtotal	\$	2,049,676	2,049,676				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,049,676	2,049,676				26
Assessment Ratio	dec.		0.777004				27
Assessed Value	\$	1,592,606	1,592,606				28
Net Local & School Rate	mills		24.764990				29
Tax Equiv. Computed for Current Year	\$	39,441	39,441				30
Tax Equivalent per 1994 PSC Report	\$	37,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,441					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,720		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,011		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	47,731	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	143,595		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,195		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	286,790	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,583		23
Total Water Treatment Plant	5,583	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	712		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,720	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			38,011	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	47,731	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			143,595	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,195	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	286,790	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,583	23
Total Water Treatment Plant	0	0	5,583	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			712	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	485,330		26
Transmission and Distribution Mains (343)	760,349	201,801	27
Fire Mains (344)	0		28
Services (345)	149,901	32,491	29
Meters (346)	59,347	4,847	30
Hydrants (348)	85,190	16,784	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,540,829	255,923	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	28,021	53,600	34
Office Furniture and Equipment (391)	3,017		35
Computer Equipment (391.1)	9,983		36
Transportation Equipment (392)	18,643		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,057		39
Laboratory Equipment (395)	3,614		40
Power Operated Equipment (396)	4,036		41
Communication Equipment (397)	10,994		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	89,365	53,600	
Total utility plant in service directly assignable	1,970,298	309,523	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,970,298	309,523	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			485,330	26
Transmission and Distribution Mains (343)	45,400		916,750	27
Fire Mains (344)			0	28
Services (345)	8,100		174,292	29
Meters (346)	361		63,833	30
Hydrants (348)	4,200		97,774	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	58,061	0	1,738,691	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			81,621	34
Office Furniture and Equipment (391)			3,017	35
Computer Equipment (391.1)			9,983	36
Transportation Equipment (392)			18,643	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,057	39
Laboratory Equipment (395)			3,614	40
Power Operated Equipment (396)			4,036	41
Communication Equipment (397)			10,994	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	142,965	
Total utility plant in service directly assignable	58,061	0	2,221,760	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	58,061	0	2,221,760	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	34,470	3.00%	1,140	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	34,470		1,140	
PUMPING PLANT				
Structures and Improvements (321)	48,890	2.20%	3,159	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	66,966	4.00%	5,728	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	115,856		8,887	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,361	6.67%		17
Total Water Treatment Plant	6,361		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	108,423	2.00%	9,707	19
Transmission and Distribution Mains (343)	58,921	0.74%	6,160	20
Fire Mains (344)	0			21
Services (345)	23,397	2.10%	3,404	22
Meters (346)	26,933	4.00%	2,464	23
Hydrants (348)	10,064	1.33%	1,217	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	227,738		22,952	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					35,610	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	35,610	
321					52,049	8
322					0	9
323					0	10
324					0	11
325					72,694	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	124,743	
331					0	16
332					6,361	17
	0	0	0	0	6,361	
341					0	18
342					118,130	19
343	45,400	650			19,031	20
344					0	21
345	8,100				18,701	22
346	361				29,036	23
348	4,200	400			6,681	24
349					0	25
	58,061	1,050	0	0	191,579	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	4,926	2.50%	1,371	26
Office Furniture and Equipment (391)	1,890	6.67%	201	27
Computer Equipment (391.1)	9,478	14.29%	505	28
Transportation Equipment (392)	24,152	15.00%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	11,482	6.70%		31
Laboratory Equipment (395)	3,942	5.00%		32
Power Operated Equipment (396)	6,426	15.00%		33
Communication Equipment (397)	3,864	6.67%	733	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	66,160		2,810	
Total accum. prov. directly assignable	450,585		35,789	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 450,585		 35,789	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,297	26
391					2,091	27
391.1					9,983	28
392					24,152	29
393					0	30
394					11,482	31
395					3,942	32
396					6,426	33
397					4,597	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	68,970	
	58,061	1,050	0	0	427,263	
					0	38
	58,061	1,050	0	0	427,263	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,651	2,651	1
February			2,280	2,280	2
March			2,355	2,355	3
April			2,549	2,549	4
May			2,582	2,582	5
June			2,868	2,868	6
July			2,821	2,821	7
August			2,874	2,874	8
September			2,681	2,681	9
October			2,585	2,585	10
November			2,299	2,299	11
December			2,522	2,522	12
Total annual pumpage	0	0	31,067	31,067	
Less: Water sold				26,727	13
Volume pumped but not sold				4,340	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,214	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,214	19
Volume pumped but unaccounted for				3,126	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				252	23
Date of maximum: 10/23/2002					24
Cause of maximum:					25
Seasonal					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/2/2002					27
Total KWH used for pumping for the year				62,732	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
440 E GRIFFITH	#2	225	15	288,000	Yes	1
414 W JUNEAU	#3	252	12	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	440 E GRIFFITH.	W. JUNEAU		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	BYRON JOHNSON		5
Year Installed	1965	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	220	260		8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC		9
Year Installed	1965	1983		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1971	1991	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	120	120	7
Total capacity in gallons (actual)	200,000	200,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	N	N	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,158	0	0	0	4,158	1
M	D	6.000	19,731	199	2,810	0	17,120	2
M	D	8.000	18,213	2,861	0	0	21,074	3
M	D	10.000	3,833	0	0	0	3,833	4
M	D	16.000	44	0	0	0	44	5
Total Within Municipality			45,979	3,060	2,810	0	46,229	
Total Utility			45,979	3,060	2,810	0	46,229	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	287	0	32	0	255		1
M	1.000	118	33	0	0	151		2
M	1.500	7	1	0	0	8		3
M	2.000	20	0	0	0	20		4
Total Utility		432	34	32	0	434	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	413	48	11	0	450	36	1
0.750	44	0	22	0	22	1	2
1.000	3	0	0	0	3	0	3
1.500	19	1	1	0	19	0	4
2.000	3	0	1	0	2	0	5
3.000	2	0	0	0	2	0	6
Total:	484	49	35	0	498	37	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	360	45	3	4	0	38	450	1
0.750	17	3	1	1	0	0	22	2
1.000	0	0	1	1	1	0	3	3
1.500	0	12	5	1	0	1	19	4
2.000	0	2	0	0	0	0	2	5
3.000	0	0	0	2	0	0	2	6
Total:	377	62	10	9	1	39	498	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	85	11	9		87	2
Total Fire Hydrants	85	11	9	0	87	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

626- The utility is required to water test the wells every three years resulting in an increase to miscellaneous expenses.

Accumulated Provision for Depreciation - Water (Page W-10)

For those assests depreciated higher than valued an adjustment in 2003 will be made.

Water Mains (Page W-17)

Financing for the added water mains in 2003 came from the 2002 Revenue Bond Issuance.

Water Services (Page W-18)

Services that were added and removed were paid for by the utility through the 2002 Revenue Bond Issuance. During the street construction project existing services were replaced with new.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,393,039	1
Total Sales of Electricity	1,393,039	
Other Operating Revenues		
Forfeited Discounts (450)	5,629	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	9,430	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	456	7
Total Other Operating Revenues	15,515	
Total Operating Revenues	1,408,554	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	877,553	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	47,809	10
Customer Accounts Expenses (901-905)	30,859	11
Sales Expenses (911-916)	1,834	12
Administrative and General Expenses (920-932)	159,316	13
Total Operation and Maintenance Expenses	1,117,371	
Other Expenses		
Depreciation Expense (403)	149,209	14
Amortization Expense (404-407)		15
Taxes (408)	79,334	16
Total Other Expenses	228,543	
Total Operating Expenses	1,345,914	
NET OPERATING INCOME	62,640	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,629	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,629	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT	9,430	5
Total Rent from Electric Property (454)	9,430	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	456	7
Total Other Electric Revenues (456)	456	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	877,553	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	877,553	
Total Power Production Expenses	877,553	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)		52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)		56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)	4,143	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	1,038	62
Maintenance of Overhead Lines (593)	15,239	63
Maintenance of Underground Lines (594)	15,235	64
Maintenance of Line Transformers (595)	(194)	65
Maintenance of Street Lighting and Signal Systems (596)	3,284	66
Maintenance of Meters (597)	1,390	67
Maintenance of Miscellaneous Distribution Plant (598)	7,674	68
Total Distribution Expenses	47,809	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	10,048	70
Customer Records and Collection Expenses (903)	19,927	71
Uncollectible Accounts (904)	884	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	30,859	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	1,834	75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>1,834</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	46,218	78
Office Supplies and Expenses (921)	8,037	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	11,554	81
Property Insurance (924)	8,028	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	41,591	84
Regulatory Commission Expenses (928)	1,558	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	30,501	87
Rents (931)		88
Maintenance of General Plant (932)	11,829	89
Total Administrative and General Expenses	<u>159,316</u>	
Total Operation and Maintenance Expenses	<u><u>1,117,371</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,645	1
Social Security		9,720	2
Wisconsin Gross Receipts Tax		1,209	3
PSC Remainder Assessment		19,760	4
Other (specify): NONE	NONE		5
Total tax expense		79,334	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257400				3
County tax rate	mills		7.831947				4
Local tax rate	mills		10.723834				5
School tax rate	mills		13.717506				6
Voc. school tax rate	mills		2.008757				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.539444				10
Less: state credit	mills		2.200471				11
Net tax rate	mills		32.338973				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.723834				14
Combined School Tax Rate	mills		15.726263				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.450097				17
Total Tax Rate	mills		34.539444				18
Ratio of Local and School Tax to Total	dec.		0.765794				19
Total tax net of state credit	mills		32.338973				20
Net Local and School Tax Rate	mills		24.764990				21
Utility Plant, Jan. 1	\$	3,661,367	3,661,367				22
Materials & Supplies	\$	152,714	152,714				23
Subtotal	\$	3,814,081	3,814,081				24
Less: Plant Outside Limits	\$	1,286,097	1,286,097				25
Taxable Assets	\$	2,527,984	2,527,984				26
Assessment Ratio	dec.		0.777004				27
Assessed Value	\$	1,964,254	1,964,254				28
Net Local & School Rate	mills		24.764990				29
Tax Equiv. Computed for Current Year	\$	48,645	48,645				30
Tax Equivalent per 1994 PSC Report	\$	38,063					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	48,645					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	11,749		29
Overhead Conductors and Devices (356)	13,339		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	25,088	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,050		34
Structures and Improvements (361)	3,821		35
Station Equipment (362)	590,884		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	482,668	10,345	38
Overhead Conductors and Devices (365)	453,676	2,952	39
Underground Conduit (366)	17,963		40
Underground Conductors and Devices (367)	446,478	27,438	41
Line Transformers (368)	449,238	12,195	42
Services (369)	336,037	12,088	43
Meters (370)	92,909	3,256	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	38		46
Street Lighting and Signal Systems (373)	88,652	9,498	47
Total Distribution Plant	2,963,414	77,772	
GENERAL PLANT			
Land and Land Rights (389)	1,100		48
Structures and Improvements (390)	138,075		49
Office Furniture and Equipment (391)	39,681		50
Computer Equipment (391.1)	59,421	4,318	51
Transportation Equipment (392)	199,715		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	43,034		54
Laboratory Equipment (395)	17,107		55
Power Operated Equipment (396)	93,332	2,197	56
Communication Equipment (397)	64,413		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			11,749 29
Overhead Conductors and Devices (356)			13,339 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	25,088
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,050 34
Structures and Improvements (361)			3,821 35
Station Equipment (362)			590,884 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,840		487,173 38
Overhead Conductors and Devices (365)	6,149		450,479 39
Underground Conduit (366)			17,963 40
Underground Conductors and Devices (367)	3,548		470,368 41
Line Transformers (368)	2,623		458,810 42
Services (369)	819		347,306 43
Meters (370)	1,235		94,930 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			38 46
Street Lighting and Signal Systems (373)	3,056		95,094 47
Total Distribution Plant	23,270	0	3,017,916
GENERAL PLANT			
Land and Land Rights (389)			1,100 48
Structures and Improvements (390)			138,075 49
Office Furniture and Equipment (391)			39,681 50
Computer Equipment (391.1)			63,739 51
Transportation Equipment (392)			199,715 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			43,034 54
Laboratory Equipment (395)			17,107 55
Power Operated Equipment (396)			95,529 56
Communication Equipment (397)			64,413 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	2,467	58
Other Tangible Property (399)	0	59
Total General Plant	658,345	6,515
Total utility plant in service directly assignable	3,646,847	84,287
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 3,646,847	 84,287

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			2,467 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	664,860
Total utility plant in service directly assignable	23,270	0	3,707,864
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	23,270	0	3,707,864

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	229	3.90%	458	22
Overhead Conductors and Devices (356)	213	3.20%	427	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					687	22
356					640	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	442		885	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,982	2.90%	111	27
Station Equipment (362)	80,615	3.10%	18,317	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	275,849	3.90%	17,967	30
Overhead Conductors and Devices (365)	253,732	3.20%	13,383	31
Underground Conduit (366)	6,137	2.50%	449	32
Underground Conductors and Devices (367)	173,325	3.30%	15,084	33
Line Transformers (368)	237,155	3.20%	14,528	34
Services (369)	198,103	4.40%	14,962	35
Meters (370)	52,803	3.60%	3,290	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	38	4.40%		38
Street Lighting and Signal Systems (373)	67,435	4.10%	3,767	39
Total Distribution Plant	1,348,174		101,858	
GENERAL PLANT				
Structures and Improvements (390)	89,748	2.50%	3,452	40
Office Furniture and Equipment (391)	57,139	5.40%	2,940	41
Computer Equipment (391.1)	25,129	14.30%		42
Transportation Equipment (392)	179,611	10.00%	19,972	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	32,134	5.00%	2,152	45
Laboratory Equipment (395)	14,908	5.00%	855	46
Power Operated Equipment (396)	43,825	15.00%	14,165	47
Communication Equipment (397)	14,165	6.70%	4,316	48
Miscellaneous Equipment (398)	1,377	5.00%	123	49
Other Tangible Property (399)	0			50
Total General Plant	458,036		47,975	
Total accum. prov. directly assignable	1,806,652		150,718	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	1,327	
361					3,093	27
362					98,932	28
363					0	29
364	5,840	945		1,062	288,093	30
365	6,149	1,083		1,083	260,966	31
366					6,586	32
367	3,548	44		97	184,914	33
368	2,623		171	(171)	249,060	34
369	819	71		8	212,183	35
370	1,235	17		107	54,948	36
371					0	37
372					38	38
373	3,056	49		48	68,145	39
	23,270	2,209	171	2,234	1,426,958	
390					93,200	40
391					60,079	41
391.1					25,129	42
392					199,583	43
393					0	44
394					34,286	45
395					15,763	46
396					57,990	47
397					18,481	48
398					1,500	49
399					0	50
	0	0	0	0	506,011	
	23,270	2,209	171	2,234	1,934,296	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>1,806,652</u>		<u>150,718</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	23,270	2,209	171	2,234	1,934,296

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	11.30	2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)	56.60	6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV	0.10	10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,505	Thursday	01/03/2002	18:00	1,829
February	02	3,355	Monday	02/04/2002	19:00	1,611
March	03	3,381	Monday	03/04/2002	19:00	1,763
April	04	3,177	Tuesday	04/02/2002	19:00	1,601
May	05	3,357	Thursday	05/30/2002	19:00	1,624
June	06	4,274	Tuesday	06/25/2002	18:00	1,852
July	07	4,570	Tuesday	07/30/2002	19:00	2,189
August	08	4,505	Thursday	08/01/2002	14:00	1,944
September	09	4,370	Monday	09/09/2002	18:00	1,704
October	10	3,138	Tuesday	10/01/2002	19:00	1,659
November	11	3,186	Monday	11/25/2002	19:00	1,613
December	12	3,667	Monday	12/16/2002	19:00	1,874
Total		44,485				21,263

System Name Hustisford Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		21,265	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		21,265	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		20,181	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		52	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		52	23
Total Sold and Used		20,233	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,032	27
Total Energy Losses		1,032	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.8530%	29
Total Disposition of Energy		21,265	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	500	4,259	1
RESIDENTIAL RURAL	RG-1	734	7,503	2
Total Sales for Residential Sales		1,234	11,762	
Commercial & Industrial				
SMALL POWER	CP-1	8	2,441	3
SMALL POWER RURAL	CP-1	2	824	4
SMALL POWER SEWER	CP-1	1	421	5
LARGE POWER	CP-2	1	1,171	6
COMMERCIAL	GS-1	102	2,762	7
COMMERCIAL RURAL	GS-1	53	618	8
COMMERCIAL SEWER	GS-1	6	15	9
WATER PUMPING	GS-1	5	63	10
Total Sales for Commercial & Industrial		178	8,315	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	14	104	11
Total Sales for Public Street & Highway Lighting		14	104	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,426	20,181	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		303,946	10,614	314,560	1
		526,122	18,473	544,595	2
0	0	830,068	29,087	859,155	
	9,034	145,192	5,057	150,249	3
	2,024	41,085	2,048	43,133	4
	766	18,914	926	19,840	5
	3,227	59,618	2,459	62,077	6
		187,388	6,490	193,878	7
		43,036	1,367	44,403	8
		1,635	27	1,662	9
		4,622	143	4,765	10
0	15,051	501,490	18,517	520,007	
		13,711	166	13,877	11
0	0	13,711	166	13,877	
				0	12
0	0	0	0	0	
0	15,051	1,345,269	47,770	1,393,039	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	Hustisford Sub		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	69000		4
Point of Metering	Hustisford Sub		5
Total of 12 Monthly Maximum Demands -- kW	44,485		6
Average load factor	65.4831%		7
Total Cost of Purchased Power	877,553		8
Average cost per kWh	0.0413		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	883	946	12
February	782	829	13
March	806	958	14
April	805	797	15
May	798	826	16
June	852	1,000	17
July	1,074	1,115	18
August	961	983	19
September	800	904	20
October	852	807	21
November	743	870	22
December	856	1,018	23
Total kWh (000)	10,212	11,053	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Griffith					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Capacity of Transformers in kVA	15,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	44,485					7
Dt and Hr of Such Maximum Demand	07/30/2002					8
	19:00					9
Kwh Output	21,264,824					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,486	627	17,644	1
Acquired during year	96	9	460	2
Total	1,582	636	18,104	3
Retired during year	54			4
Sales, transfers or adjustments increase (decrease)	21	2	37	5
Number end of year	1,549	638	18,141	6
Number end of year accounted for as follows:				7
In customers' use	1,435	576	16,106	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	114	62	2,035	12
Total end of year	1,549	638	18,141	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	7	3,500	1
Sodium Vapor	150	102	85,680	2
Sodium Vapor	250	6	7,800	3
Sodium Vapor	400	5	11,000	4
Total		120	107,980	
Ornamental				
Sodium Vapor	100	10	5,000	5
Sodium Vapor	150	3	2,520	6
Sodium Vapor	250	2	2,600	7
Total		15	10,120	
Other				
NONE		0		8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

593-Maintenance of overhead lines increased due to tree trimming services.

920- Administrative and general salaries were higher in 2001 due to the methodology for recording accrued payroll at year end. The costs for 2002 are in line with historical numbers

926- The utility changed health insurance companies in 2002 resulting in a reduction of costs.

930- During 2002 there were several large repairs to the boom truck and backhoe.

Accumulated Provision for Depreciation - Electric (Page E-08)

For those assets depreciated higher than valued an adjustment in 2002 will be made.
